



Internal Controls Checklist

Cash


Activity: *Arts & Crafts*


| QUESTION | YES | NO | NA | REMARKS |
|---|-----|----|----|---|
| EVENT CYCLE 1: Issuance and Acceptance of Responsibility | | | | |
| Does the activity have a change fund? | X | | | \$75. Kept in cash register during duty hours. In safe during off duty hours. |
| Has the change fund custodian signed documentation for acceptance of the fund? | X | | | On file with activity manager and CAO. |
| Does the activity have a petty cash fund? | X | | | Petty cash fund of \$200 used for one time purchases. |
| Has the petty cash fund custodian signed documentation for acceptance of the fund? | X | | | On file with activity manager and CAO. |
| EVENT CYCLE 2: Physical Security | | | | |
| Are all cash funds secured in a locked container when not in use? | X | | | In Safe |
| Are opened safes attended at all times? | X | | | When not attended the safe is closed and locked. |
| Are documents posted showing personnel with access to the safe(s)? | X | | | List posted on inside of safe door. |
| Is the number of persons with container access limited to four per AR 600-50? | X | | | Manager and 2 NAF flex. |
| Are combinations and/or locks changed when a change in authorized personnel occurs, or security is compromised? | X | | | When Keys are lost or turn over of employees. |
| Is the chain-of-custody over funds always maintained by use of DA Form 4082 or other documentation? | X | | | DAR serves this function |
| EVENT CYCLE 3: Sales / Change Fund Operations | | | | |
| Are cash registers or pre-numbered receipts used to record all sales? | X | | | Rectrac |
| Are pre-numbered forms controlled and accounted for? | X | | | Rectrac |
| Are all sales individually rung on cash registers? | X | | | Rectrac |
| Are cash registers operated with the drawer closed between sales? | X | | | Closed after each sale. |
| Is access restricted to the read function (sales summary) for each cash register? | X | | | Rectrac |
| Are overrings and underrings noted on register tapes, initialed by supervisor, and adjusted from sales? | X | | | Noted in rectrac |

| | | | | |
|---|---|---|--|---|
| Are cash overages and shortages reported on DA Form 4082? Are they tracked and evaluated when necessary? | X | | | Noted on rectrac |
| Are register readings made by someone other than the register operator? | X | | | Rectrac |
| Are register readings made whenever the operator changes duty? | | X | | Each operator has a separate login ID |
| Are cash register readings taken only by the activity manager or the manager's designee? | X | | | Rectrac |
| Are the sales amounts displayed on cash registers visible to customers? | X | | | Visible at top of register |
| Are receipts provided to customers? | X | | | Rectrac – customer gets top copy |
| EVENT CYCLE 4: Deposit & Reporting Procedures | | | | |
| Are receipts deposited daily, or for small activities whenever cash on hand reaches \$200 or weekly? | X | | | To bank and CAO |
| Are night deposit bags used for night and weekend deposits? | | X | | Night deposits not needed. |
| Are military escorts obtained for all deposits exceeding \$5,000? | | X | | Have never had that amount of \$\$ on hand. |
| Are checks listed separately on bank deposit slips or a machine tape attached to the deposit slip? | X | | | Bank deposit slip and Rectrac |
| EVENT CYCLE 5: Surprise Cash Counts | | | | |
| Are surprise cash counts made on all cash funds, to include registers in operation, at least quarterly? | X | | | Kept on file Chief FMD and at activity. |
| Are cash counts documented to show the denomination of cash counted and the checks or petty cash receipts considered? | X | | | Done when counted |
| Is the amount of cash counted reconciled to authorization and cash receipt documents? | X | | | As per form |
| Does documentation show that all discrepancies were resolved? | X | | | As per form |

I have reviewed this checklist. The controls prescribed are in place and operational except as noted in the remarks.

Arlene P. Wallace March 13, 2006


 Program Manager Signature Date
 3/13/06

 13 Mar 06
 Reviewing Supervisor Date